EXHIBIT B

Complaint

Detroit Osteopathic Hospital Corporation v. United States of America



Via Certified Mail Return Receipt Requested

J. Douglas Clark Vice President Audit & Tax Services

1 Ford Place, 5F Detroit, MI 48202-3450 (313) 874-6994 Office (313) 874-6989 Fax

April 6, 2005

Internal Revenue Service Center Cincinnati, OH 45999

Re:

Form 843

Taxpayer:

Detroit Osteopathic Hospital Corporation

EIN:

Tax Periods:

1997, 1998, 1999, 2000, 2001, 2002 and 2003

Dear Sir/Madam:

Enclosed please find Forms 843, Claim for Refund and Request for Abatement for Detroit Osteopathic Hospital Corporation for each quarter of the years 1997 to 2003.

These refund claims relate to FICA taxes paid by Detroit Osteopathic Hospital Corporation and its medical residents, and amend the protective refund claims filed on May 6, 2004 for each of the quarters in the years 1997 through 2003. Also enclosed are copies of these protective claims.

Additional Forms 843 for similar time periods relative to Detroit Osteopathic Hospital Corporation research fellows will be filed at a later date.

If you have any questions regarding this matter, please contact me.

Sincerely,

J. Douglas Clark

Vice President

Audit and Tax Services

Enclosures

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the transfer in the same of the sa	<u> </u>	
Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of additions to tax on line 4a.	f interest, penaltie	s, or
Do not use Form 843 if your claim is for —		

Department of the Treasury Internal Revenue Service See separate instructions. An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From JANUARY 1, 1997 to MARCH 31, 1997 45,982.93 3a Type of tax, penalty, or addition to tax: x Employment Estate Gift Excise (see instructions) Penalty — IRC section b Type of return filed (see instructions): 706 709 940 x 941 943 945 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment > 5 Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, Chief Financial Officer Title, if applicable. Claims by corporations must be signed by an officer.)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ISA

Form **843** (Rev. 11-2002)

Signature

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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Internal Revenue Service See separate instructions. o not use Form 843 if your claim is for — An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant DETROIT OSTEOPATHIC HOSPITAL CORPORATION Your SSN or ITIN Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From APRIL 1, 1997 to JUNE 30, 1997 3a Type of tax, penalty, or addition to tax: 45, 982.93 x Employment Estate Gift Excise (see instructions) Penalty — IRC section > b Type of return filed (see instructions): 706 709 940 x 941 943 945 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

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Under penalties of perjury, I declare that I have examined this claim, including		
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Claim for Refund and Request for Abatement

OMB No. 1545-0024

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Signature (Title, if applicable, Claims by corporations must be signed by an officer.) Signature		Date
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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Claim for Refund and Request for Abatement

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Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Chief Financial Officer	Date
Signature		
For Privacy Act and Paponwork Poduction Ant Notice		Date

k Reduction Act Notice, see separate instructions.

Department of the Treasury

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Use Form 843 only if your claim involves	(a) one of the taxes shown on line 20 or (b) a refund and the	
additions to tax on line 4a.	(a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, pena	ılties, or
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See separate instructions. Do not use Form 843 if your claim is for — An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 38-1368330 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From JANUARY 1, 1998 to MARCH 31, 1998 43,741.37 3a Type of tax, penalty, or addition to tax: x Employment ☐ Estate Gift Excise (see instructions) Penalty — IRC section ▶ b Type of return filed (see instructions): 706 709 940 y 941 7 943 □ 945 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment > Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accomporate, and complete.	panying schedules and statements, and, to the be	st of my knowledge and belief, it is true
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Chief Financial Officer	Date Date
Signature		
For Privacy Act and Penancy I. D. J. W. A. A. A.		Date .

Act and Paperwork Reduction Act Notice, see separate instructions. ISA

(Rev. November 2002)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ISA STF FED1524F

Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

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Signature Title, if applicable. Claims by corporations must be signed by an officer.	Chief Dinamel 12 occi	Date
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For Privacy Act and Paperwork Reduction Act Notice, see separate in	structions.	Form 843 (Rev. 11-2002)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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Do not use Form 843 if your claim is for				

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Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the becorrect, and complete.	est of my knowledge and belief, it is true
Chief Financial Officer Signature Vitle, if applicable. Claims by corporations must be signed by an officer.)	Date
Signature	 Dat e
For Privacy Act and Paperwork Reduction Act Notice, see senarate Instructions	Date

Form 843
(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or	_
additions to tax on line 4a.	Γ
Do not use Form 843 if your claim is for —	
An avaragement of income toward	

An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From JANUARY 1, 1999 to MARCH 31, 1999 150,095,90 3a Type of tax, penalty, or addition to tax: Employment ☐ Estate Gift Excise (see instructions) ☐ Penalty — IRC section ▶ **b** Type of return filed (see instructions): 706 709 □ 940 × 941 943 990-PF Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional

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Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

information relating to individual worker names and Social Security numbers ...

2

ide, if applicable. Claims by corporations prost be signed by an office

can be provided upon request.

Chief Financial Officer

<u>4/4/00</u>

Signature

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Rev. November 2002)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

or

	epartment of the Treasury itemail Revenue Service	➤ See separate instructions.	
L	lse Form 843 only if y	your claim involves (a) one of the taxes shown on line 3a or (b) a refund o	or abatement of interest, panaltics
-	dations to tax on mis	TG.	n abatement of interest, penames,
D	o not use Form 843 in	f your claim is for —	
•	An overpayment of in	ncome taxes;	
_	An everywheart of a	ble use (or sales) of fuel; or	
_	An overpayment of ex	xcise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	Name of claimant		Your SSN or ITIN
H	DETROIT OST	EOPATHIC HOSPITAL CORPORATION	
5		et, and room or suite no.)	Spouse's SSN or ITIN
Type or print	ONE FORD PL		
	City or town, state, and		Employer identification number (EIN)
	DETROIT, MI		
	Name and address s	shown on return if different from above	Daytime telephone number
1	Poriod Proporo e		(313) 876-8714
•		separate Form 843 for each tax period	2 Amount to be refunded or abated
_	From APRIL		\$ 150,095.90
3	a Type of tax, penalty		·
	Employment	☐ Estate ☐ Gift ☐ Excise (see instructions)	
	Penalty — IRC		
٠	b Type of return filed 706 709		
4:	Request for abatem	- L	Other (specify)
76			
		sult of IRS errors or delays.	
h	Dates of payment	lition to tax as a result of erroneous advice from the IRS.	
~	bates of payment	•	
5	Explanation and ad	dditional claims. Explain why you believe this claim should be allowed, and	show computation of tay soft and an
	abatement of interes	st, penalty, or addition to tax. If you need more space, attach additional she	eefs.
	Dottoolt Outron	end our "protective" refund claim filed on May 6, 2	2004 as it relates to
	Detroit Usteop	pathic Hospital Corporation and its medical resider	nts. Please see attached
	memorandum for	explanation of why this refund claim should be al	lowed. Additional
	information re	lating to individual worker names and Social Secur	city numbers
	can be provide	d upon request.	
		•	•

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Signature (Title, if applicable. Claims by corpo

Chief Financial Officer

Date

pations must be signed by an officer.)

Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 843 (Rev. 11-2002)

Signature

(Rev. November 2002)

Claim for Refund and Request for Abatement

	ternal Revenue Service	➤ See separate instructions.		
U	lse Form 843 only if y dditions to tax on line	our claim involves (a) one of the taxes shown on line 3a or (b) a refund	or abateme	ent of interest, penalties,
D	o not use Form 843 i	f your claim is for —		
•	An overpayment of in	come taxes;		
•	A refund for nontaxàl	ole use (or sales) of fuel; or		
• .	An overpayment of e	cise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
	Name of claimant		Your SSN	or ITIM
ᆵ	DETROIT OST	EOPATHIC HOSPITAL CORPORATION	1001 3314	OFFICE
Type or print	Address (number, stree	t, and room or suite no.)	Spauso's (PON ITIM
8	ONE FORD PL		Spouses	SSN or ITIN
Ä	City or town, state, and		Empleyees	d454
	DETROIT, MI	48202	an 13	dentification number (EIN)
		hown on return if different from above	Dougling a fail	
	•	·	Dayume tei	ephone number
			(313)	876-8714
1	Period. Prepare a s	eparate Form 843 for each tax period		t to be refunded or abated
		, 1999 to SEPTEMBER 30, 1999	\$	
38	Type of tax, penalty	or addition to tax:	φ	150,095.90
	Employment	☐ Estate ☐ Gift ☐ Excise (see instructions)		, .
	Penalty — IRC	section >		
b	Type of return filed	(see instructions):		
	706 709	☐ 940 😨 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 4720) [] (t	her (specify)
4a	Request for abatem	ent or refund of:	<u> </u>	rici (specity)
	Interest as a res	ult of IRS errors or delays.		
	A penalty or add	ition to tax as a result of erroneous advice from the IRS.		
b	Dates of payment >			
_				
5	Explanation and ad	ditional claims. Explain why you believe this claim should be allowed an	4 - 1	

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AM Carll	White min is a second	
	Chief Financial Officer	
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)		
		Dat

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Rev. November 2002) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes sh	own on line 3a	a or (b) a	refund or	abatement of	interest.	penalties	or
additions to tax on line 4a.		()			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	portantos,	٠.

Do not use Form 843 if your claim is for — An overpayment of income taxes: A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From OCTOBER 1, 1999 to DECEMBER 31, 1999 150,095.90 3a Type of tax, penalty, or addition to tax: Employment ☐ Estate ☐ Gift Excise (see instructions) Penalty — IRC section ▶ b Type of return filed (see instructions): 706 709 940 x 941 943 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. **b** Dates of payment ▶

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Chief Financial Officer

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)

Date

Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves ((a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, p	enalties or
additions to tax on line 4a.		cranes, or

additions to tax on line 4a.	. ,	122100 01,011,1 0.	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	a retaine of abatement of	interest, perialiles, o
additions to tax on line 4a.			•		•
Do not use Form 843 if your claim is for -	•				
 An overpayment of income taxes: 					

- A refund for nontaxable use (or sales) of fuel; or
- An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.

	Name of claimant	V 0011 - 17111
ij	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	Your SSN or ITIN
or print	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
Type of	ONE FORD PLACE - 5F	Opodses 3314 til 11114
7	City or town, state, and ZIP code	Employer identification number (EIN)
\perp	DETROIT, MI 48202	38-136833t
	Name and address shown on return if different from above	Daytime telephone number
		/313\ 076 071 i
1	Period. Prepare a separate Form 843 for each tax period	(313) 876-8714
	· · · · · · · · · · · · · · · · · · ·	2 Amount to be refunded or abated
2	From JANUARY 1, 2000 to MARCH 31, 2000	\$ 136,269.24
3	Type of tax, penalty, or addition to tax:	
	x Employment	
	Penalty — IRC section ▶	
ı	Type of return filed (see instructions):	
	706	O Other (specify)
4 a	Request for abatement or refund of:	(0)
	Interest as a result of IRS errors or delays.	
	A penalty or addition to tax as a result of erroneous advice from the IRS.	
b	Dates of payment ▶	•

Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

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Chief Financial Officer

Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Claim for Refund and Request for Abatement

OMB No. 1545-0024

or

	epartment of the Treasury temal Revenue Service	➤ See separate instructions.	
<i>D</i>	odilions to tax on line lo not use Form 843 i. An overpayment of in A refund for nontaxal	our claim involves (a) one of the taxes shown on line 3a or (b) a refund o 4a. f your claim is for—	r abatement of interest, penalties,
	Name of claimant DETROIT OST	EOPATHIC HOSPITAL CORPORATION	Your SSN or ITIN
Type or print	ONE FORD PL		Spouse's SSN or ITIN
	City or town, state, and DETROIT, MI	48202	Employer identification number (EIN)
		shown on return if different from above	Daytime telephone number (313) 876-8714
1	From APRIL	1, 2000 to JUNE 30, 2000	Amount to be refunded or abated \$ 136, 269.24
48	☐ A penalty or add Dates of payment ▶	☐ Estate ☐ Gift ☐ Excise (see instructions) section ► (see instructions): ☐ 940 ☑ 941 ☐ 943 ☐ 945 ☐ 990-PF ☐ 4720 nent or refund of: sult of IRS errors or delays. dition to tax as a result of erroneous advice from the IRS.	Other (specify)
5	This is to ame Detroit Osteop	Iditional claims. Explain why you believe this claim should be allowed, and st, penalty, or addition to tax. If you need more space, attach additional she end our "protective" refund claim filed on May 6, 2 pathic Hospital Corporation and its medical residen	ets. 2004 as it relates to ats. Please see attached
	memorandum for	explanation of why this refund claim should be al	lowed. Additional

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information relating to individual worker names and Social Security numbers

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the bescorrect, and complete.	at of my knowledge and belief, it is true,
Chief Financial Officer	4/4/50
Signature (Title, if applicable. Claims by corporation) must be signed by an officer.)	Date
Signature	Date
For Privacy Act and Paperwork Reduction Act Notice see senarate instructions	0.40

can be provided upon request.

Department of the Treasury

Internal Revenue Service

706

b Dates of payment ▶

709

Interest as a result of IRS errors or delays.

A penalty or addition to tax as a result of erroneous advice from the IRS.

4a Request for abatement or refund of:

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Other (specify)

See separate instructions.

Use Form 843 or	ly if your claim involves (a) one of the taxes shown on line 3a or (b) a r	refund or abatement o	of interest, penalties, o
additions to tax o	ine 4a.		
	843 if your claim is for —		
	f of income taxes;		
 A refund for no. 	taxable use (or sales) of fuel; or		
 An overpaymer 	of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
Name of claimar		Your SSN or I	 FIN
E DETROIT	OSTEOPATHIC HOSPITAL CORPORATION	1321 3211 311	
Address (number	, street, and room or suite no.)	Spouse's SSN	or ITIN
Address (number ONE FORD	PLACE - 5F		
City or town, stat	, and ZIP code	Employer ident	ification number (EIN)
	MI 48202	38-1368	ON PARTICIPAL.
Name and add	ress shown on return if different from above	Daytime teleph	one number
		(313) 8	76-8714
1 Period. Prep	re a separate Form 843 for each tax period	2 Amount to	be refunded or abated
	Y 1, 2000 to SEPTEMBER 30, 2000	\$	136,269.24
	enalty, or addition to tax:		
x Employm	ent Estate Gift Excise (see instructions)		
Penalty –	IRC section ▶		
b Type of return	filed (see instructions):		

Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

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Signature

Form **843** (Rev. 11-2002)

Date

Claim for Refund and Request for Abatement

Use Form 843 only if your claim involves (a) one of the taxes show	on line 32 or (b) a refund as about
use Form 843 only if your claim involves (a) one of the taxes show additions to tax on line 4a.	r on line sation (b) a relund or abatement of interest, penalties, or
To take of mile 4d.	

Hon Form Odd		
USO POINT 843 ONLY IT Y	See separate instructions. your claim involves (a) one of the taxes shown on line 3a or (b) a refund 4a	l og ob at-
	· · · · · · · · · · · · · · · · · · ·	or abaterment of i nte rest, pena
Do not use Form 843 i	if your claim is for —	
An overpayment of in	ncome taxes;	
 A returnation nontaxal An everyownent of a 	ble use (or sales) of fuel; or	
Name of claimant	xcise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	EODIEUT C. WOLL	Your SSN or ITIN
DETROIT OST Address (number, stree	EOPATHIC HOSPITAL CORPORATION	
ONE FORD PL	et, and room or suite no.)	Spouse's SSN or ITIN
City or town, state, and	ACE - DE	
DETROIT, MI		Employer identification number (
	shown on return if different from above	38-1368330
ramo ana address s	shown on return it different from above	Daytime telephone number
		/2121
1 Period. Prepare a s	separáte Form 843 for each tax period	(313) 876-8714
From OCTOBE	R 1, 2000 to DECEMBER 31, 2000	2 Amount to be refunded or ab
3a Type of tax, penalty	V. or addition to tax:	\$ 136,26
	☐ Estate ☐ Gift ☐ Excise (see instructions)	
Penalty — IRC :	section ▶	
b Type of return filed	(see instructions):	
706 709	940 x 941 943 945 990-PF 472	0 Other (specify)
4a Request for abatem	ent or refund of:	
Interest as a res	ult of IRS errors or delays.	
A penalty or add	lition to tax as a result of erroneous advice from the IRS.	
b Dates of payment ▶	•	
Combon dia		
Explanation and ad abatement of interes	ditional claims. Explain why you believe this claim should be allowed, an t, penalty, or addition to tax. If you need more space, attach additional si	nd show computation of tax refu
	k, pendity, or addition to tax. If you need more space, attach additional st	heets.
This is to ame	end our "protective" refund claim filed on May 6.	heets.
This is to ame Detroit Osteop	end our "protective" refund claim filed on May 6, pathic Hospital Corporation and its medical reside	heets. 2004 as it relates t
This is to ame Detroit Osteop memorandum for	end our "protective" refund claim filed on May 6, pathic Hospital Corporation and its medical residence explanation of why this refund claim should be a	heets. 2004 as it relates tents. Please see atta
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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Claim for Refund and Request for Abatem

(Rev. November 2002)	The rest in the request for Abatem	ieiit	OMB No. 1545-0024
Department of the Treasury Internal Revenue Service	➤ See separate instructions.		
additions to tax off lift	your claim involves (a) one of the taxes shown on line 3a or (b) a refund	or abatement of	f interest, penalties,
Do not use Form 843	if your claim is for —		•
An overpayment of i	ncome taxes;		
• A returnation nontaxa	ble use (or sales) of fuel; or		
An overpayment or e	excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
Name of claimant DETROIT OST	TEOPATHIC HOSPITAL CORPORATION	Your SSN or ITI	N .
Address (number, stree ONE FORD PI	et, and room or suite no.)	Spouse's SSN o	v ITIN
ONE FORD PI		opodses don't	A 11114
City or town, state, and	ZIP code	Employer identif	ication number (EIN)
DETROIT, MI		38-13683	
Name and address	shown on return if different from above	Daytime telephor	
		- Cayana wepnor	ie nambes
		(313) 87	6-8714
	separate Form 843 for each tax period		refunded or abated
	XY 1, 2001 to MARCH 31, 2001	\$	131,088.87
3a Type of tax, penalt		<u> </u>	
Employment	☐ Estate ☐ Gift ☐ Excise (see instructions)		
Penalty — IRC	section >		
b Type of return filed			
4a Request for abater		Other (specify)
	sult of IRS errors or delays.		
A negative or ad	dition to tax as a result of erroneous advice from the IRS.		
b Dates of payment	aution to tax as a result of enoneous advice from the IRS.		
- Jacob of paymont			
5 Explanation and a abatement of intere	dditional claims. Explain why you believe this claim should be allowed, and st, penalty, or addition to tax. If you need more space, attach additional sh	I show computa eets.	tion of tax refund or
This is to am	end our "protective" refund claim filed on May 6,	2004 20 4+	
Detroit Osteo	pathic Hospital Corporation and its medical residen	2004 as IL	relates to
memorandum fo	r explanation of why this refund claim should be a	nts. Please	see attached
information re	alating to individual and a	Llowed. Add	itional
can be provide	elating to individual worker names and Social Secur	city number	S ·
can be broatde	ed upon request.		
	·		
•			

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

For Privacy Act and Paperwork Reduction Act Notice, see separate instru	uctions.	5 9/12 (5
		Date
Signature		
- Corporation of the Signed by an officer.)		Date
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)		-///
It Convill	Chief Financial Officer	4/4/01-
correct, and complete.	anying schedules and statements, and, to the best	of my knowledge and belief, it is true
order periantes or perjury, i declare that I have examined this claim, including accomm	anving schedules and statements, and to the back	

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one of the taxes shown on t	line 32 or (b) a refund or abatament of interest with
Use Form 843 only if your claim involves (a) one of the taxes shown on additions to tax on line 4a.	the salor (b) a returne of abatement of interest, penalties, of
Do maticas Forms 040 %	

Internal Revenue Service See separate instructions. Do not use Form 843 if your claim is for — An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 38-1368330 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From APRIL 1, 2001 to JUNE 30, 2001 131,088.87 3a Type of tax, penalty, or addition to tax: x Employment Estate ☐ Gift | Excise (see instructions) ☐ Penalty — IRC section ▶ b Type of return filed (see instructions): 706 709 940 √ 941 990-PF 7 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. It you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.
Inder penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true

Chief Financial Officer must be signed by an officer.) Signature Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Claim for Refund and Request for Abatement

Use Form 843 only if your claim involves (a) one of the taxes shown on line	20 04 (6) - 46 1 4 1
use Form 843 only if your claim involves (a) one of the taxes shown on line additions to tax on line 4a.	e sa or (b) a retund or abatement of interest, penalties, or
addition to tax of time 4a.	

Internal Revenue Service	➤ See separate instructions.	
Use Form 843 only if	our claim involves (a) one of the taxes shown on line 30 or (b) a s	efund or abatement of interest, panalt
		rand or abatement or interest, periall
Do not use Form 843	fyour claim is for —	•
 An overpayment of in A refund for pontage 	come taxes; ble use (or sales) of fuel; or	
 An overpayment of e 	cise taxes reported on Form(s) 11-C, 720, 730, or 2290.	·
Name of claimant	Kolse taxes reported on Form(s) 11-C, 720, 730, or 2290.	·
1	EODIMITA HOGDITAL TOTAL	Your SSN or ITIN
DETROIT OST Address (number, stree	EOPATHIC HOSPITAL CORPORATION	·
ONE FORD PL	A C다 _ 토면	Spouse's SSN or ITIN
City or town, state, and		
DETROIT, MI	48202	Employer identification number (El
	hown on return if different from above	38-1368330
The distriction of	nown of return it different from above	Daytime telephone number
	•	/212\ 255
1 Period. Prepare a s	eparate Form 843 for each tax period	(313) 876-8714
From JULY 1	2001 to SEPTEMBER 30, 2001	2 Amount to be refunded or abate
3a Type of tax, penalty	or addition to tax:	\$ 131,088
Employment	☐ Estate ☐ Gift ☐ Excise (see instructions)	
Penalty — IRC	section ▶	
b Type of return filed	(see instructions):	
706 709	940 x 941 943 945 990-PF	4720 Other (specify)
4a Request for abatem	ent or refund of:	Ctrier (specify)
Interest as a res	ult of IRS errors or delays.	
A penalty or add	ition to tax as a result of erroneous advice from the IRS.	
b Dates of payment ▶		
memorandum for	nd our "protective" refund claim filed on May athic Hospital Corporation and its medical resexplanation of why this refund claim should hating to individual worker names and Social Stupper regulars.	sidents. Please see attac
our so broatde	r upon request.	•
ature. If you are filing F Claims filed by corpor fficer's title.	orm 843 to request a refund or abatement relating to a joint return, be ations must be signed by a corporate officer authorized to sign, and t	oth you and your spouse must sign the he signature must be accompanied b
	nat I have examined this claim, including accompanying schedules and statements, and,	
t, and complete.	and statements, and,	to the best of my knowledge and belief, it is true
Ihr Co	Market Company	
re Title, if applicable. Claims	Chief Financial Off:	
	, an one of	Date
re		
		Date

cy Act and Paperwork Reduction Act Notice, see separate instructions.

can be provided upon request.

Claim for Refund and Request for Abatement

or

	temal Revenue Service	➤ See separate instructions.	
D	o not use Form 843 in An overpayment of in A refund for nontaxal An overpayment of e	our claim involves (a) one of the taxes shown on line 3a or (b) a refund of 4a. f your claim is for —	or abatement of interest, pen al ties,
ij.	Name of claimant DETROIT OST	EOPATHIC HOSPITAL CORPORATION	Your SSN or ITIN
Type or print	Address (number, stree ONE FORD PLA City or town, state, and 2	ACE - 5F	Spouse's SSN or ITIN
1	DETROIT, MI	48202 hown on return if different from above	Employer identification number (EIN)
1	Period. Prepare a s	eparate Form 843 for each tax period	Daytime telephone number (313) 876-8714 2 Amount to be refunded or abated
b	From OCTOBE: Type of tax, penalty Employment Penalty — IRC: Type of return filed 706 709 Request for abatem	r, or addition to tax: □ Estate □ Gift □ Excise (see instructions) section ► (see instructions): □ 940 □ 941 □ 943 □ 945 □ 990-PF □ 4720	\$ 131,088.8°
b	☐ Interest as a res ☐ A penalty or add Dates of payment ▶	ult of IRS errors or delays. ition to tax as a result of erroneous advice from the IRS.	
5	aparement of interes	ditional claims. Explain why you believe this claim should be allowed, and t, penalty, or addition to tax. If you need more space, attach additional sh	eets.
	memorandum for	nd our "protective" refund claim filed on May 6, athic Hospital Corporation and its medical resident explanation of why this refund claim should be a lating to individual worker names and Social Secur	nts. Please see attached
		•	-

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.		
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best correct, and complete. Chief Financial Officer Signature Mitle, if applicable. Claims by corporations flust be signed by an officer.)	of my knowledge and belief, it is true,	
Signature	Date	
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.	Form 843 (Rev. 11-2002)	

Claim for Refund and Request for Abatement

OMB No. 1545-0024

USA Form 843 only if your claim involves (a) and the	
of the taxes shown on line 3:	a or (h) a refund or abotement of interest
Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a additions to tax on line 4a.	d or (b) a refund of abatement of interest, penalties, or
additions to tax on line 4a.	, , , , , , , , , , , , , , , , , , , ,
The second control of	

Internal Revenue Service See separate instructions. Do not use Form 843 if your claim is for - An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 1368330 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From JANUARY 1, 2002 to MARCH 31, 2002 130,406.01 3a Type of tax, penalty, or addition to tax: x Employment ☐ Estate Gift Excise (see instructions) Penalty — IRC section > b Type of return filed (see instructions): 706 709 940 y 941 943 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment > Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a

the officer's title.	the signature must be accompanied by
Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and correct, and complete.	, to the best of my knowledge and belief, it is true
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	icer ///a Date
Signature	Data
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.	Date Form 843 (Rev. 11-2002)

Form **843** (Rev. November 2002)

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Internal Revenue Service	➤ See separate instructions.		
Use Form 843 only if	your claim involves (a) one of the taxes shown on line 3a or (
		b) a rerund or abatement of interest, penalties, or	
Do not use Form 843	if your claim is for —		
 An overpayment of in 	ncome taxes;		
 A refund for nontaxa. 	ble use (or sales) of fuel; or		
• An overpayment of e	excise taxes reported on Form(s) 11-C, 720, 730, or 2290.		
Name of claimant		Your SSN or ITIN	
Address (number, stree ONE FORD PL	EOPATHIC HOSPITAL CORPORATION	Total Gold String	
Address (number, stree	et, and room or suite no.)	Spouse's SSN or ITIN	
		Spoudou Golf of ITM	
City or town, state, and		Employer identification number (EIN)	
DETROIT, MI		Employer identification furtibler (EIN)	
Name and address	shown on return if different from above	Daytime telephone number	
		Dayume telephone number	
		(313) 876-8714	
1 Period. Prepare a	separate Form 843 for each tax period	2 Amount to be refunded or abated	
From APRIL	1, 2002 to JUNE 30, 2002	1	
3a Type of tax, penalty	y, or addition to tax:	\$ 130,406.01	
Employment	☐ Estate ☐ Gift ☐ Excise (see instructions)		
Penalty — IRC	section >	·	
b Type of return filed			
706 709		4720 Other (specify)	
4a Request for abatem			
Interest as a res	ult of IRS errors or delays.		
☐ A penalty or add	lition to tax as a result of erroneous advice from the IRS.		
b Dates of payment ▶			
5 Explanation and ac	Idition of all-in-		
abatement of interes	Iditional claims. Explain why you believe this claim should be st, penalty, or addition to tax. If you need more space, attach a	allowed, and show computation of tax refund or additional sheets.	
This is to ame	end our "protective" refund claim filed on	W C 2004	
Detroit Osteor	pathic Hospital Componetion and the	May 6, 2004 as it relates to	
memorandum for	Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional		
memoranumi 101	explanation of why this refund claim show	uld be allowed. Additional	
inionmation re	lating to individual worker names and Soc	ial Security numbers	
can be provide	d upon request.	-	

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true,

correct, and complete.	to the best	or my knowledge and belief, it is true
Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Chief Financial Officer	Date Date
Signature		Date
		1)afa

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. ISA

Department of the Treasury

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Use Form 843 only if your cli	aim involves (a) one of the	o four = -b " o			
Use Form 843 only if your classifications to tax on line 4a.	ann involves (a) one of the	e taxes snown on line 3a	a or (b) a refund or abatem	ent of interest,	penalties, or
Do not use Francis					. ,

Internal Revenue Service See separate instructions. Do not use Form 843 if your claim is for - An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period Amount to be refunded or abated From JULY 1, 2002 to SEPTEMBER 30, 2002 130,406.01 3a Type of tax, penalty, or addition to tax: Employment Estate ☐ Gift Excise (see instructions) ☐ Penalty — IRC section ▶ b Type of return filed (see instructions): 706 709 940 x 941 943 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true,

claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by

Signature (Title, if applicable. Claims by corporations must be signed by an officer.)	Chief Financial Officer	Date Date
Signature		
For Privacy Act and Paperwork Reduction Act Notice and construction		Date

ct Notice, see separate instructions.

(Rev. November 2002) Department of the Treasury Internal Revenue Service

Penalty — IRC section ▶ _ **b** Type of return filed (see instructions):

709

940

x 941

706

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refund or abatement of interest,	penalties.	or
additions to tax on line 4a.		-

a	se Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a redditions to tax on line 4a.	efund or abatement of interest, penalties, c
D	o not use Form 843 if your claim is for —	·
•	An overpayment of income taxes;	
•	A refund for nontaxable use (or sales) of fuel; or	
•	An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
	Name of claimant	Your SSN or ITIN
買	DETROIT OSTEOPATHIC HOSPITAL CORPORATION	
Ē	Address (number, street, and room or suite no.)	Spouse's SSN or ITIN
Type or print	ONE FORD PLACE - 5F	
শ	City or town, state, and ZIP code	Employer identification number (EIN)
	DETROIT, MI 48202	38-1368330·
	Name and address shown on return if different from above	Daytime telephone number
		(313) 876-8714
1	Period. Prepare a separate Form 843 for each tax period	2 Amount to be refunded or abated
	From OCTOBER 1, 2002 to DECEMBER 31, 2002	\$ 130,406.01
3	Type of tax, penalty, or addition to tax:	
	Employment	

4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶

943

abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets.

Excise (see instructions)

945

990-PF

4720

Other (specify)

This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request.

Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or

Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title.

Under penalties of perjury, I declare that I have examined this claim, including accomporate, and complete.	panying schedules and statements, and, to the best	of my knowledge and belief, it is true
Signature (Title, if applicable, Claims by corporations must be signed by an officer.)	Chief Financial Officer	Date
Signature		Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

(Rev. November 2002) Department of the Treasury Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

Use Form 843 only if your claim involves (a) one	of the toyon character is
additions to tax on line 4a.	of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, or
Do not use Farm 242 is	

See separate instructions.	
Use Form 843 only if your claim involves (a) one of the taxes shown on line 3a or (b) a refunadditions to tax on line 4a.	d or abatement of interest
Do not use Form 843 if your claim is for —	a or abatement of interest, penalti
• An overpayment of income taxes;	
• A refund for nontaxable use (or sales) of fuel; or	
• An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290.	
Name of claimant	
	Your SSN or ITIN
DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.)	
ONE FORD PLACE - 5F	Spouse's SSN or ITIN
City or town, state, and ZIP code	
DETROIT, MI 48202	Employer identification number (EIN
Name and address shown on return if different from above	38-1368330
and an	Daytime telephone number
·	/2121 25 5 5
Period. Prepare a separate Form 843 for each tax period	(313) 876-8714
From JANUARY 1, 2003 to MARCH 31 2003	2 Amount to be refunded or abated
3a Type of tax, penalty, or addition to tax:	1 1 1 1 1 1 5 2 0 .
x Employment Estate Gift Excise (see instructions)	•
Penalty — IRC section ▶	
b Type of return filed (see instructions):	
706 709 940 941 943 945 990-PF 472	20 Char (analy)
4a Request for abatement or refund of:	20 Other (specify)
Interest as a result of IRS errors or delays.	
A penalty or addition to tax as a result of erroneous advice from the IRS.	•
b Dates of payment ▶	
5 Explanation and additional claims Contains to the second	
Explanation and additional claims. Explain why you believe this claim should be allowed, an abatement of interest, penalty, or addition to tax. If you need more space, attach additional s	nd show computation of tax refund
you need more space, attach additional s	heets.
This is to amend our "protective" refund claim filed on May 6,	2004 as it relates to
moderate obtecopatinic mospital Corporation and its medical modified	
memorandum for explanation of why this refund claim should be a	ents. Please see attache
information relating to individual worker names and Social Secu	Allowed. Additional
can be provided upon request.	rity numbers
request.	
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nature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you. Claims filed by corporations must be signed by a corporate officer authorized to sign and the	au and
 Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signer's title. 	ou and your spouse must sign the
officer's title.	gradule must be accompanied by
penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the	hest of my knowledge
C/1	best of my knowledge and belief, it is true,
Tre (Title if applicable Claims by Chief Financial Officer	
fre (Title, if applicable. Claims by corporations must be signed by an officer.)	
	Date
ure .	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Department of the Treasury

Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

Use Form 843 only if your claim involves (a) or	e of the tayon shows on England	
additions to tax on line 4a.	e of the taxes shown on line 3a or (b) a refund or abatement of intel	rest, penalties, or
Do not use Form 843 if your claim in far		

 An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 8-1368330 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 1 Period. Prepare a separate Form 843 for each tax period 2 Amount to be refunded or abated From APRIL 1, 2003 to JUNE 30, 2003 115,520.38 3a Type of tax, penalty, or addition to tax: x Employment Estate Gift Excise (see instructions) Penalty — IRC section ▶ b Type of return filed (see instructions): 709 940 x 941 945 990-PF Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment > Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, correct, and complete. Chief Financial Officer If applicable. Claims by comorations must be signed by an officer.)

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 843 (Rev. 11-2002)

Date

Signature

Internal Revenue Service

Claim for Refund and Request for Abatement

OMB No. 1545-0024

See separate instructions.

I lea Form 842 only if your plains to use		
ose i oini o rs only li your claim involves (a	a) one of the taxes shown on line 3a or (b) a refund or abatement of interest, penalties, o	
additions to tax on line 4a.	y and the taxou directiff of line sa of (b) a refully of abatement of interest, penalties of	or
auditions to tax on ime 4a.	, permission of	٠,
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Do not use Form 843 if your claim is for - An overpayment of income taxes; A refund for nontaxable use (or sales) of fuel; or An overpayment of excise taxes reported on Form(s) 11-C, 720, 730, or 2290. Name of claimant Your SSN or ITIN DETROIT OSTEOPATHIC HOSPITAL CORPORATION Address (number, street, and room or suite no.) Spouse's SSN or ITIN ONE FORD PLACE - 5F City or town, state, and ZIP code Employer identification number (EIN) DETROIT, MI 48202 Name and address shown on return if different from above Daytime telephone number (313) 876-8714 Period. Prepare a separate Form 843 for each tax period 2 Amount to be refunded or abated From JULY 1, 2003 to SEPTEMBER 30, 2003 115,520.38 3a Type of tax, penalty, or addition to tax: x Employment Estate ☐ Gift Excise (see instructions) Penalty — IRC section > b Type of return filed (see instructions): 706 709 940 x 941 990-PF 4720 Other (specify) 4a Request for abatement or refund of: Interest as a result of IRS errors or delays. A penalty or addition to tax as a result of erroneous advice from the IRS. b Dates of payment ▶ Explanation and additional claims. Explain why you believe this claim should be allowed, and show computation of tax refund or abatement of interest, penalty, or addition to tax. If you need more space, attach additional sheets. This is to amend our "protective" refund claim filed on May 6, 2004 as it relates to Detroit Osteopathic Hospital Corporation and its medical residents. Please see attached memorandum for explanation of why this refund claim should be allowed. Additional information relating to individual worker names and Social Security numbers can be provided upon request. Signature. If you are filing Form 843 to request a refund or abatement relating to a joint return, both you and your spouse must sign the claim. Claims filed by corporations must be signed by a corporate officer authorized to sign, and the signature must be accompanied by the officer's title. Under penalties of perjury, I declare that I have examined this claim, including accompanying schedules and statements, and, to the best of my knowledge and belief, it is true, Chief Financial Officer Signature (Title, if applicable. Claims by corporations must be signed by an officer.) Date

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form (Rev. November 2002) Department of the Treasury Internal Revenue Service

ISA

STF FED1524F

Claim for Refund and Request for Abatement

OMB No. 1545-0024

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MEMORANDUM IN SUPPORT OF REFUND CLAIMS 1997 – 2005

Detroit Osteopathic Hospital Corporation ("DOHC") respectfully requests a refund of both the employer and employee portions of the Federal Insurance Contributions Act ("FICA") taxes that it overpaid from January 1, 1997 through March 31, 2005 plus interest. These taxes were paid on payments made to medical residents who were students working at DOHC during the years 1997-2005. DOHC believes that the payments made to these individuals were incorrectly treated as taxable for FICA tax purposes. A brief statement of facts relating to the claims for refund reflected on the attached Form 843 for each of the respective quarterly periods is set forth in Part II of this memorandum. Part III of this memorandum contains a brief legal discussion explaining why a refund of the employer and employee portions of both the Social Security and Medicare taxes is required.

I. EMPLOYEE CONSENTS

DOHC is filing the refund claims on its own behalf, as well as on the behalf of its medical residents. As part of this administrative refund claim, DOHC will seek and retain the written consents of the affected workers, whereby each medical resident: (1) authorizes DOHC to apply for this refund, (2) states whether he or she has previously claimed a refund or credit of the over collected FICA taxes (and if such a claim has been filed, whether it has been denied), and (3) confirms that the medical resident will not claim any additional refund or credit with respect to these FICA taxes. In signing the consent, the resident authorizes DOHC to file a claim for refund on his or her behalf.

Treasury regulation Section 31.6402(a)-2(a)(2) requires an employer seeking a refund of the employee portion of FICA taxes to certify employee repayment or consent. More specifically, the regulation provides:

Every claim filed by an employer for refund or credit of employee [FICA] tax. . .collected from an employee shall include a statement that the employer has repaid the tax to such employee or has secured the written consent of such employee to allowance of the refund or credit.

Although the regulation specifies that the claim "shall include" certification, the regulation does not specify when the employer must provide the certification. On its face, the regulation neither requires nor prohibits including, the certification at the time of filing an administrative refund claim. Thus, Section 31.6402(a)-2(a)(2) does not impose a deadline for certification, much less a jurisdictional requirement.

The Federal Circuit Court of Appeals specifically ruled that an employer need not repay its employees or secure their consent before filing a refund suit for overpayment of the employee portion of employment taxes. *Chicago Milwaukee Corp. v. United States*, 40 F.3d 373 (Fed. Cir. 1994) *rev'g* 29 Fed. Cl. 777 (1994). Requiring otherwise before the filing of an administrative refund claim "imposes a harsh burden without good reason." In fact, the Federal Circuit now maintains that these consents need not even be obtained before the court issues its decision, but must only be obtained prior to the taxes actually being refunded.

II. STATEMENT OF FACTS

As part of its workforce in the years 1997-2005, medical residents performed services for DOHC on both a part-time and full-time basis. As part of their educational and certification requirements, these medical residents supplemented DOHC's workforce while at the same time supplementing their own financial needs as students. DOHC treated these student workers as common law employees and paid full FICA taxes on the amounts paid to these individuals. This tax treatment was implemented due to the well-publicized audit position maintained by the Service regarding student workers.

Although DOHC did not necessarily concur with the narrow interpretation given to the student FICA tax exemption, it nonetheless withheld and paid both the employer and medical resident portion of the FICA taxes. However, based upon a series of events, DOHC has reconsidered its position as to FICA taxes on amounts paid to medical residents during this time and is now seeking a refund.

DOHC Residents are "Students" and as such are Excluded from FICA Taxation

In *United States v. Mayo Foundation for Medical Education and Research,* 2003 U.S. Dist. LEXIS 13603(D. Minn. Aug. 4, 2003), payments made to medical residents were found to be exempt from FICA taxes. DOHC finds its medical residents to be similarly situated.

In State of Minnesota v. Apfel, 151 F.3d 742 (8th Cir. 1998), the United States Court of Appeals for the Eighth Circuit affirmed a district court decision that the State of Minnesota was not liable for FICA taxes on the stipend amounts paid to medical residents. More specifically, the district court granted summary judgment on behalf of the state on the alternative grounds that (i) the medical residents were not employees for purposes of Social Security coverage under a Section 218 Agreement and (ii) even if the residents were employees under the agreement's terms, they were excluded from coverage under the agreement's "student exclusion" which paralleled the broader student FICA exclusion.

¹ The IRS has stated it views the specific certification requirement at issue here as non-jurisdictional. IRS General Counsel Memorandum 38,786 1981 IRS GCM Lexis 22 (Aug. 13, 1981). The General Counsel Memorandum noted that certification is "merely supporting evidence, which does not have to accompany the claim but which must be presented to the [IRS] before the [IRS] can actually issue a refund."

Stipends Paid to DOHC Residents are Fellowship Grants that are Not Subject to FICA Taxation

Scholarship or fellowship grants are not subject to social security taxation. In determining whether a stipend qualifies as a scholarship or a fellowship grant under Internal Revenue Code Section 117, courts have utilized the "substantial quid pro" test and the "primary purpose" test.

Substantial Quid Pro Test

The question of whether a stipend received by a resident constitutes a scholarship or fellowship grant is a question of fact. The Supreme Court developed the "substantial quid pro test" in *Bingler v Johnson*, 394 U.S. at 758, to ascertain whether an award is a scholarship or fellowship grant or a payment of compensation. The quid pro test examines whether the award is a <u>disinterested act of the grantor</u> or whether it is a bargained-for-consideration between the grantor and the recipient.

Medicare provides DME payments and IME adjustments to institutions with approved graduate medical education programs. Medicare provides these payments to support educational activities. These payments to member hospitals for graduate medical education entirely support their residency training programs. Thus, it is DOHC' position that Medicare effectively is the grantor of the stipends paid to its residents through payments made to Bi-County and Riverside Hospitals.

Medicare expects no services from the residents when making the payments which cover the residents' stipends. Nor does Medicare provide these funds with the expectation that the residents will provide services to the Federal government in the future. Rather, the payments made by Medicare are disinterested and non-compensatory in nature. As such, it is DOHC's position that stipends paid to its residents qualify as scholarships and grants under the "substantial quid pro test".

Primary Purpose Test

The courts through the years have also utilized the "primary purpose test" to determine whether particular awards qualify as scholarships or fellowship grants. Based on Treasury Regulation Sec. 1.117-4(c), the test involves an examination of the facts to ascertain the primary purpose of the grant. In making the determination of whether the grant constitutes a scholarship or fellowship grant, the courts have focused on whether the grant was intended to further the education and training of the recipient or to merely benefit the grantor. If the primary purpose of the grant is to benefit the grantor, the grant does not constitute a scholarship or fellowship grant.

At DOHC, the attending physician works less efficiently due to time spent educating, supervising and counseling the residents. As such, it is DOHC's position that the primary purpose in providing residency programs is to further the education and training

of the residents rather than employ their services, and therefore stipends paid to its residents qualify as fellowship or scholarship grants under the "primary purpose" test.

Summary

Based on the court ruling in *United States v. Mayo Foundation* and the current holdings in *State of Minnesota v. Apfel*, it is the position of DOHC that its residents are engaged in a course of study and are therefore eligible for a special "student" exemption from FICA. Alternatively, DOHC maintains that stipends paid to its residents qualify as fellowship grants, having satisfied both the "substantial quid pro" test and the "primary purpose" test, and therefore should not be subject to FICA taxes. Accordingly, DOHC respectfully requests Social Security and Medicare tax refunds, plus interests, for each of the quarterly periods from January 1, 1997 through March 31, 2005 on behalf of itself and its affected medical residents.

III. APPLICATION OF LAW

Sections 3101 and 3111 of the Internal Revenue Code ("Code") impose FICA taxes on all the wages paid to an employee by an employer during the calendar year. In the years 1997-2004, taxes were imposed at a rate of 12.4% for Social Security (OASDI) (divided equally between the employer share and the employee share) up to the wage tax base, plus a rate of 2.9% for Medicare (divided equally between the employer share and the employee share) on all wages, regardless of the amount. Section 3121(a) defines the term "wages" for FICA tax purposes as all remuneration for "employment," with certain limited exceptions. Important exceptions to the definition of "wages" and "employment" have been identified over the years under which payments are treated as excludable from FICA taxation. The courts have recognized such exclusions even though they are not specifically set forth in either the Code or the regulations.

As part of the statutory framework, certain services are excluded from the definition of "employment." Congress intended to relieve many students and the institutions employing them from the financial burden of paying FICA taxes, especially since the earnings are unlikely to impact a student's future eligibility for Social Security benefits. To implement its concerns, Congress specifically excluded from the definition of "employment" services performed by students in the employ of a college or university. For purposes of this student FICA exception, the amount of compensation received, the type of services performed and the place where the services are performed are immaterial. What is material is whether the facts involve a student who works or a worker who attends classes, i.e., whether the employee performs services incident to and for the purpose of pursuing or completing a course of study.

United Stated v. Mayo Foundation – The United States District Court in Minnesota found that stipends paid to medical school residents are not subject to FICA tax. The district court ruled that the residents were "students" eligible for the FICA exemption under Code Sec. 3121 (b)(10) on the grounds that (i) they had "enrolled" in the residency program to gain the knowledge and skills necessary to practice in a specialty

area of medicine, (ii) admission was based on merit and academic success, and (iii) they regularly attended classes, lectures and conferences. Moreover, the court found that the residents were not attracted to the residency program because of the stipend or any expectation of employment after completing their training.

State of Minnesota v. Apfel – The United States Court of Appeals for the Eighth Circuit affirmed a district court decision that the State of Minnesota was not liable for FICA taxes on the stipend amounts paid to medical residents. More specifically, the district court granted summary judgment on behalf of the state on the alternative grounds that (i) the medical residents were not employees for purposes of Social Security coverage under a Section 218 Agreement and (ii) even if the residents were employees under the agreement's terms, they were excluded from coverage under the agreement's "student exclusion" which paralleled the broader student FICA exclusion.

In its analysis of the alternative position, the Eighth Circuit cited general FICA provisions in its determination that the student exclusion applies. More specifically, the Court focused not on the nature of the stipends, but focused instead on the nature of the residents' relationship with the teaching hospital. The Court stated that the student exclusion applies if the main purpose of the relationship with the hospital "is pursuing a course of study rather than pursuing a livelihood." Under those conditions, the Court stated that it would "consider [the resident] to be a student and [his/her] work is not considered employment." In essence, the Court extended the position previously recognized by the Service in Rev. Proc. 98-16. In other words, the amounts are paid not so much for or in connection with the performance of services. Instead, they are more like disinterested grants to participants to enable them to complete their course of study, focusing on the experience to be gained by the medical residents and fellows rather than on any benefit to the teaching hospital.

Scholarship or Fellowship Grants- The long-standing position of the IRS as evidenced by its rulings is that scholarship and fellowship grants are not wages, and therefore are not subject to FICA taxation. As defined in the Treasury Regulations under I.R.C. Section 117, a scholarship or fellowship grant is any amount paid or provided for the benefit of an individual to aid in the pursuit of study or research. However, such amounts do not include amounts which represent compensation for past, present or future employment, represent payments for services that are subject to the direction or supervision of the grantor, or if such studies or research are primarily for the grantor's benefit.

Substantial Quid Pro Test - The Supreme Court developed the "substantial quid pro test" in Bingler v Johnson, 394 U.S. at 758, to ascertain whether an award is a scholarship or fellowship grant or a payment of compensation. The quid pro test examines whether the award is a disinterested act of the grantor or whether it is a bargained-for-consideration between the grantor and the recipient. The Court identified a requirement of disinterest on the part of the grantor before an award is deemed a scholarship or fellowship grant.

Primary Purpose Test - The courts through the years have also utilized the "primary purpose test" to determine whether particular awards qualify as scholarships or fellowship grants. Based on Treasury Regulation Sec. 1.117-4(c), the test involves an examination of the facts to ascertain the primary purpose of the grant. In making the determination of whether the grant constitutes a scholarship or fellowship grant, the courts have focused on whether the grant was intended to further the education and training of the recipient or to merely benefit the grantor. If the primary purpose of the grant is to benefit the grantor, the grant does not constitute a scholarship or fellowship grant.

CONCLUSION

DOHC respectfully requests that the Service refund both the employer and medical resident portion of the FICA taxes that DOHC mistakenly withheld and paid based on the amounts erroneously treated as FICA wages. These payments were for services rendered by the medical residents that should have been exempt from FICA taxes pursuant to the court decisions in *United States v. Mayo Foundation* and *State of Minnesota v. Apfel.* Additionally, DOHC maintains that stipends paid to its residents qualify as fellowship grants, having satisfied both the "substantial quid pro" test and the "primary purpose" test, and therefore should have been exempt from FICA taxes. Accordingly, DOHC and its medical residents are entitled for FICA tax refunds (plus interest) for each of the quarterly periods from January 1, 1997 through March 31, 2005.